		Rs.
7.	On every cart or other vehicle, not on springs, drawn by two bullocks, buffaloes, horses, ponies, asses, or mules, if laden.	0-25
8.	On every cart or other vehicle, not on springs, drawn by two bullocks, buffaloes, horses, ponies, asses or mules, if not laden.	0-12
9.	On every cart or other vehicle, not on springs, drawn by a single bullock, buffaloe, horse, pony, ass or mule, if laden.	0-12
10.	On every cart or other vehicle, not on springs, drawn by a single bullock, buffaloe, horse, pony, ass or mule, if not laden.	0-06

1334 H. HARIDAS KAMATH,
President I/c.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, HOSANAGAR.

Notification dated 10th September 1962.

No. Mun. C. 51/62-63. It is notified for the information of the inhabitants of Hosanagar Town, that the Town Municipal Council have at their meeting held on 5th November 1961 resolved to revise the existing Octroi Rules and to adopt therefor the draft Rules appended hereto in supersession of the existing Rules sanctioned in G.O. No. L. 3826-9/ML. 109-54-8, dated 7th July 1954 and No. 5830-33/ Ml. 30-55-41, dated 18th August 1955.

2. Any inhabitant of this Municipality objecting to the proposed revision may within one month from the date of publication of this notification in the *Mysore Gazette*, send his or her objections in writing to the Municipal Council. Any objection or suggestion received after the due date, will not be taken into consideration.

3. The Draft Rules and the objections and suggestions received if any, in this behalf, will be taken up for consideration by the Town Municipal Council on or before 15th October 1962.

H. HARIDAS KAMATH,
President.

Rules framed under Section 46 (1) (h) read with Section 61 (b) (iv) of the Mysore Town Municipalities Act, 1951, by the Town Municipal Council, Hosanagar for the Levy and Recovery of Octroi Duty in the Municipality.

OCTROI RULES.

Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates noted against each (the items of the schedule and the rates to be specified by the Municipal Council concerned).

2. The Octroi shall be paid at the time of import or the animals or of the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the Importer of goods imported within the octroi limits the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Ookad a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the Importer by the Octroi Mutsaddi. On receiving such pass, the Importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon; provided that if the duty to which the goods are liable does not exceed five rupees, the Octroi Mutsaddi may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by railway, the Inspector or other Officer-in-charge of the Octroi post at the Railway station may in the same manner, receive duty not exceeding five rupees.

4. When goods accompanied by a pass as aforesaid are brought to the Central Office they may be unloaded and weighed or counted by the officer in-charge of the Octroi Office. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi Office. When the duty is paid as above, a permit shall be granted by the officer in-charge of the quantity of weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy, which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in-charge of the Central Octroi Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice, he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Central Octroi Office to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Central Octroi Office at current rates and octroi levied accordingly.

Explanation.—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart hire, etc., less trade discount shown in the invoice.

6. With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the municipality or an wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed by the President be exempted from producing the goods imported by him, or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid:

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any case and require such goods for inspection at the Central Octroi Office.

Every deposit holder under this rule shall submit on or before the 3rd of every months the stock accounts of the previous month for verification of the dutiable articles.

Deposit Room—Central Octroi Office (Bonded Warehouse).

7. The Municipal Council shall provide a Bonded Warehouse in the Central Octroi Office for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall however be made by the Officer in charge of the Octroi Office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Office has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. II) of the description, weight, quantity and if necessary of the value of the goods.

10. A receipt in the form appended (Schedule No. III) shall be given by the officer in charge of the Central Octroi Office for all the goods deposited in the Bonded Warehouse and a Register of all such goods shall be maintained.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the Officer in charge of the Central Octroi Office may refuse to deliver the articles.

12. If the depositor does not himself take delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it be made and if the receipt is not produced, the delivery of the goods may at the discretion of the Officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in-charge of the Octroi Office.

13. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the Officer in charge of the Warehouse or may, on paying full duty thereon, import such goods into the municipal limits covered by a permit or may export such goods immediately after the receipt into the Octroi Office free covered by an Export Pass subject to the escort of an Octroi subordiante; provided that new packages covered by such pass shall, if possible, before they are taken from the warehouse be stamped by the Officer in charge, so as to show that they are under deposit.

The Export Pass shall be in triplicate the original being retained by the Officer in charge of the Warehouse, and the duplicate and triplicate delivered to the exporter.

14. No goods shall be allowed to leave the warehouse until storage fee has been paid thereon under the following rules:—

(*a*) Goods shall be allowed to remain 24 hours free of charge counted from sunrise to sunrise.

(*b*) After that period single rate as in the following table shall be charged for seven days or portion thereof.

Vide list Appended.

(*c*) Double these rates shall be charged after seven days, provided that the President, may in his descretion, allow a reduction in, or exemption from, such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer in charge of the deposit room to examine and pass the goods, such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16. When goods stored by the wholesale dealer in the Bonded Warehouse under the above Rules are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods notice of that fact shall be posted for seven days at the Bonded Warehosue and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under Rule 17 of the Octroi Rules, the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof; provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept for one year and any claims, for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

19. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room or while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room-keeper or other person charged with the safe custody of the goods.

20. Any person may, with the sanction of the President be permitted to use any place as of Bonded Warehouse on payment of the cost of such establishment and subject to such conditions, as may, in each case, be fixd by the President.

21. *Exemptions*—In the following cases no octroi shall be levied:—

Vide statement appended.

22. A receipt in the prescribed form shall be given for payments made.

SCHEDULE II.

The Officer in charge of the Octroi Office, Town Municipality of..... Please receive the undermentioned goods and deposit them in the Koti.

Name of depositor	*Description of articles deposited*	*No. of packages*	*Distinguishing marks if any*	*Weight*
1	2	3	4	5

Measurement	*Quantity*	*Value*	*Remarks*
6	7	8	9

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provision of Rules Nos. 10 to 14, 16, 17 and 18 relating to the deposit.

Witness:— *Signature of Depositor.*

Signature..... *Address*:—

Date..... *Date*.....

SCHEDULE III.

Octroi Office or Bonded Warehouse, Town Municipality received for deposit the undermentioned goods from.....

Receipt No.	*Consignment number and date*	*Goods despatch note number*	*Name and description of articles*	*Number of articles*	*Remarks*

Octroi Clerk. *Officer in charge of Octroi Office or Bonded Warehouse.*

H. HARIDAS KAMATH,

1334 *President.*

SCHEDULE I.

Sl. No.	*Article*	*Rate Existing* Rs. a. p.	*Rate Modified* Rs. nP.	
1.	Cocoanut Fresh ..	0 8 4	0 50	per hundred
2.	Cocoanut dry ..	0 6 0	0 30	for 10 K.G.
3.	Betel leaves ..	0 0 1	0 05	per thousand
4.	Sugar ..	0 4 0	0 20	for 10 K.G.
5.	Sheep or Goat ..	0 1 6	0 10	per head
6.	Tobacco Raw ..	0 8 0	0 45	for 10 K.G. inclusive of tobacco products dust and sticks.
7.	Kerosene oil ..	0 2 0	0 13	per tin or part thereof
8.	Piece Goods ..	1 9 0	1 50	per cent *ad valorem.*
9.	Cocoanut oil, linseed oil and all kinds of oils.	0 2 0	0 13	per tin or part thereof.
10.	Cement ..	0 0 6	0 13	for 50 K.G.
11.	Tiles (Mangalore or similar) including flooring.	1 9 0	1 50	per cent *advalorem.*
12.	Iron and steel articles or made therefrom including machinary parts.	1 0 0	1 00	per cent *advalorem.*
13.	Alloys in any shape or articles manufactured out of metals machinary or parts thereof.	1 9 0	1 50	per cent *ad valorem.*
14.	Beedies ..	0 2 0	0 13	per thousand (1,000).
15.	Cigarettes ..	0 4 0	0 25	per thousand (1,000).
16.	Tea ..	1 9 0	1 50	per cent *ad valorem.*
17.	Coffee seeds ..	1 9 0	1 50	per cent *ad valorem.*
18.	Ground nuts ..	0 1 0	0 06	per bag of hundred seers.
19.	Jaggery ..	0 2 0	0 10	for 10 K.G.
20.	Ghee per ..	0 4 0	0 20	for 10 K.G.
21.	Burnt lime (chunnam) ..	0 0 3	0 02	per tin
22.	Soap (all kinds) ..	1 9 0	1 50	per cent *ad valorem.*
23.	Arecanut ..	0 2 0	0 25	per bag
24.	New gunny bag ..	0 0 1	0 01	per bag
25.	Hosiery and other Textiles Fabrics including woolen.	1 9 0	1 50	per cent *ad valorem*
26.	Teak and Honne Lags ..	0 1 3	0 08	
27.	Teak and Honne sawn ..	0 1 6	0 09	
28.	Other kind of timber in logs.	0 0 3	0 03	
29.	Other kind of timber ..	0 0 3	0 03	
30.	Cotten seeds ..	0 1 0	0 06	per bag of hundred seer or part thereof.
31.	Toy of all kinds ..			
32.	Confectionery ..			
33.	Glass ware ..			
34.	Tinned goods packets ..			
35.	All electrical goods and parts. ..			
36.	Colour and Metal polish ..			
37.	Motors dynamo etc., and all spare parts.			
38.	Asbestos sheets ..			
39.	Porcelain ..			
40.	Bakelites and plastic materials.			
41.	Cameras and watches ..	1 9 0	2 00	per cent *ad valorem.*
42.	Machinary parts ..			
43.	Battery and cells ..			
44.	Glasco, horlicks etc.			
45.	Toilets snow ..			
46.	Biscuits ..			
47.	Tooth paste and powder ..			
48.	Photo frames and pictures			
49.	Cycles and accessories ..			
50.	Celluloid materials ..			
51.	Playing cards ..			
52.	Brushes of all kinds ..			
53.	Diesel oil and other mineral oils.	.. ..	0 01	per litre
54	Petrol ..	.. ..	0 02	per litre
55.	Match Boxes ..	.. ..	0 03	per gross or fraction thereof.
56.	Umbrellas ..	.. ..	0 01	per cent *ad valorem.*

LIST UNDER RULE 14 (b).

Sl. No.	*Name of Articles*	*Rate per day* Rs.	nP.
1.	Tobacco bundles of 100 K.G. or portion thereof.	0	03
2.	Sugar per bag of 100 K.G. or portion thereof ..	0	02
3.	Piece goods per bale	0	03
4.	Jaggery per bag of 100 K.G. or portion thereof ..	0	02
5.	Kerosene two tins	0	03
6.	Dry cocoanut per bag of 20 K.G. or portion ..	0	02
7.	Fresh Cocoanut per bag of 100 or portion ..	0	03

.....

President.

LIST OF ITEMS EXEMPTED UNDER RULE 21 —

1. Mysore made Kamblies are exempted from taxation and the products of Khadi and Village Industries Board, Mysore.

2. Gold and Silver when imported on the form of bullion.

3. Coin.

4. Goods which are the property of Government at the time of their import and are accompanied by invoice and are certified by the concerned Head of the Department of Government or by any Gazetted Officer duly authorised in that behalf that such goods are the property of Government, provided that this exemption shall not apply to articles imported by a Department of Government for sale.

Explanations :—When any timber or other goods of a Government Department are brought to a Government Depot within the Municipal limits for sale, such timber or goods shall be liable to octroi at the time of their sale, whether the buyer uses them within the Municipal limits or not.

5. Articles brought into the Town for private use in small quantities. *e.g.* :—

(1) Six fresh Cocoanuts. (2) Six Dry Cocoanuts. (3) One hundred betel leaves. (4) Five Seers of Jaggery. (5) 2½ Seers of Ghee. (6) Five Seers of Butter. (7) 2½ Seers of oil other than Kerosene oil. (8) 2½ Seers of Sugar. (9) 15 Seers of Tobacco. (10) 2 Cloths.

H. HARIDAS KAMATH.

1334 *President.*